



# AGENDA STAFF REPORT

**DATE:** October 4, 2017

**TO:** Mayor and City Council

**APPROVED BY:** Armando G Villa, City Manager *agv*

**PREPARED BY:** Eduardo Gutierrez, Interim Finance Director

**SUBJECT:** 2016-17 General Fund Unaudited Financial Results  
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## Recommendation:

It is recommended that the City Council receive a briefing on the 2016-17 unaudited General Fund financial results. This information will update the City Council on the City's financial condition and the availability of funds to finance City operations.

## Background:

The Finance Department is preparing for the annual external audit of its 2016-17 financial statements. At this time, the pre-audit draft of the General Fund is ready for discussion with the City Council. This pre-audit information is brought forward in advance of the final audit to update the City Council on the General Funds' financial condition. This information provides context for ongoing budget policy decisions that come before the City Council.

## Discussion & Analysis:

The June 2017 General Fund financial position is slightly favorable to the projections prepared at the time of the 2017-18 budget adoption.

General Fund Revenues for the 2016-17 year were \$14.5 million. The City recently received final 2016-17 sales tax numbers from the State Board of Equalization and sales tax results were very close to projection. Excluding two one-time revenues, from land sale proceeds and the Heffernan District grant for fire services, the City's total General Fund baseline revenues of \$13.8 million were approximately flat with the prior year revenues of \$13.9 million.

General Fund Expenditures for 2016-17 were \$14.7 million, which is favorable to the last projection. The primary source of savings was very strong operating cost controls as departments continued to minimize spending on materials, supplies, and contract service disbursements throughout the fiscal year.

The net revenue/expenditure good news from 2016-17 General Fund operations is \$260,000 favorable to the last projection. The General Fund working capital at June 30, 2017, including current assets and current liabilities, is just ahead of zero at \$6,367.

The main take away from these year-end results is the dramatic year-to-year change in expenditures. General Fund expenditures have dropped from over \$19 million to less than \$15 million in a two year span as the City very painfully adjusted its budget to align with available revenues. This has been accomplished only with support from employee associations and severe service reductions for the public. The end result is a 2016-17 fiscal year that started with a \$4 million budget gap and ended with expenditures almost fully contained within available revenues. The City Council and staff's focus on budget matters over the past year have stabilized financial operations.

There is more work to do to fully restore the General Fund to a positive financial position. The total General Fund fund balance, which includes the balance owed on its financing lease from the Wastewater Fund, remains in a \$2.8 million deficit position at June 30, 2017. This position has improved from the prior year through payment of the first of five installments on the Wastewater Fund loan and through a planned \$745,000 catch-up of inter-fund administrative cost allocation recovery from the 2012-13 and 2013-14 fiscal years.

#### *Next Steps for 2016-17 Year-End Close*

The year-end close process continues for City programs outside of the General Fund. General Ledger analysis will be next focused on operating grants, housing programs, capital projects, water and wastewater funds, and internal service insurance programs. These processes are on track and are expected to be complete by early December. The City's external audit is scheduled for January with a final audit publication scheduled for March.

#### *Next Steps for 2017-18 Budget*

Staff is has started analysis of 1<sup>st</sup> quarter results for the 2017-18 fiscal year budget. The adopted budget for 2017-18 includes a \$3.2 million revenue/expenditure gap that needs to be closed to balance operations for the 2017-18 fiscal year and continue the City's fiscal recovery. A first quarter budget update is anticipated for the October 18, 2017 City Council meeting.

#### **Fiscal Impact:**

At June 30, 2017, the (unaudited) General Fund Working Capital balance (current assets and current liabilities) is \$6,237. The total General Fund fund balance remains a deficit at \$2.8 million. To finance this deficit, on June 30, 2016, the City Council authorized a long-term financing lease from the Wastewater Fund. The purpose of the loan was to provide the City with a work-out period to rebalance its operating budget; build a long-term financial strategy; and rebuild contingency reserves to provide future stability for the City. The City completed the first of five scheduled annual payments to the Wastewater Fund during 2016-17 and continues its path to fiscal recovery.

#### **Attachments:**

2016-17 General Fund Unaudited Results – Fund Balance Summary  
2016-17 General Fund Unaudited Results – Revenue Budget vs. Actual  
2016-17 General Fund Unaudited Results – Expenditures Budget vs. Actual

**AGENDA  
ITEM**

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City of Calexico  
FY 2016-17 Preliminary Results (September 26, 2017)

**General Fund  
Fund Balance Projection**

	2014-15	2015-16	2016-17		2017-18	Notes
	Actual	Actual	Budget	Projected in 17 18 Budget	Actual (Unaudited)	Budget
<b>Revenues</b>						
General Taxes	\$ 11,451,111	\$ 11,483,182	\$ 11,756,200	\$ 11,283,000	\$ 11,315,459	\$ 11,391,000
Program Revenues	2,988,757	2,437,581	2,756,965	2,567,000	2,517,760	2,562,000
<b>Subtotal, Baseline Revenues</b>	<b>14,439,868</b>	<b>13,920,763</b>	<b>14,513,165</b>	<b>13,850,000</b>	<b>13,833,219</b>	<b>13,953,000</b>
One-time Interfund Transfers	1,965,574	158,694	-	-	-	-
One-time Revenues	-	-	760,000	760,000	759,092	-
<b>Total Revenues</b>	<b>16,405,443</b>	<b>14,079,457</b>	<b>15,273,165</b>	<b>14,610,000</b>	<b>14,592,311</b>	<b>13,953,000</b>
	-	-	-	-	-	-
<b>Expenditures</b>						
Salaries and Benefits						
Filled Positions	14,513,586	13,794,926	10,631,014	10,860,818	10,844,802	10,229,798
Vacant Positions	-	-	-	-	-	1,670,543
Unfunded PERS liability	-	794,160	896,429	896,429	896,429	1,331,710
Retiree Health and Medical Admin	-	-	372,727	372,727	372,727	383,296
	14,513,586	14,589,086	11,900,170	12,129,974	12,113,958	13,615,347
Measure H Salary Reimbursement	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)
Grant/Other Reimbursements	(574,292)	(618,462)	(408,000)	(763,015)	(780,839)	(417,000)
	12,689,294	12,720,624	10,242,170	10,116,959	10,083,119	11,948,347
Operating/Capital Costs						
Operating Costs	5,410,854	4,574,767	3,801,485	3,816,485	3,563,046	3,661,903
General Liability Insurance	1,235,696	1,275,300	704,247	704,247	706,247	1,088,500
Capital Outlay	407,100	172,882	351,065	351,065	352,068	96,500
Wastewater Loan Payment	-	-	778,300	742,554	742,554	742,554
Indirect Cost Allocation	(577,838)	(736,906)	(658,328)	(658,328)	(658,329)	(680,098)
	6,475,812	5,286,042	4,976,769	4,956,023	4,705,586	4,909,360
Budget Reductions to be identified						(3,200,000)
<b>Total Expenditures</b>	<b>19,165,106</b>	<b>18,006,667</b>	<b>15,218,939</b>	<b>15,072,982</b>	<b>14,788,705</b>	<b>13,657,707</b>
	-	-	-	-	-	-
<b>Net Annual Operating Results</b>	<b>\$ (2,759,663)</b>	<b>\$ (3,927,210)</b>	<b>\$ 54,226</b>	<b>\$ (462,982)</b>	<b>\$ (196,394)</b>	<b>\$ 295,293</b>
<b>Fund Balance</b>						
Beginning Working Capital	\$ 2,644,691	\$ (114,972)	\$ (542,182)	\$ (542,182)	\$ (542,182)	\$ (260,164)
Annual Operating Results	(2,759,663)	(3,927,210)	54,226	(462,982)	(196,394)	295,293
Advance from Wastewater Fund	-	3,500,000	-	-	-	-
2013 & 2014 Cost Plan Recovery	-	-	-	745,000	744,943	-
<b>Ending Working Capital</b>	<b>\$ (114,972)</b>	<b>\$ (542,182)</b>	<b>\$ (487,956)</b>	<b>\$ (260,164)</b>	<b>\$ 6,367</b>	<b>\$ 35,129</b>
Long-term Wastewater Advance		(3,500,000)	(2,827,446)	(2,827,446)	(2,827,446)	(2,141,446)
<b>Total Fund Balance</b>	<b>\$ (114,972)</b>	<b>\$ (4,042,182)</b>	<b>\$ (3,315,402)</b>	<b>\$ (3,087,610)</b>	<b>\$ (2,821,079)</b>	<b>\$ (2,106,317)</b>
% Annual Expenditures	-1%	-22%	-22%	-20%	-19%	-15%

<b>Potential 2017-18 Budget Solutions</b>
<b>Discussed at time of Budget Adoption</b>
(1,500,000) Defer hiring/vacancies?
(700,000) Fire contract reductions?
(250,000) Draw Measure H?
(750,000) Restructure services?
(3,200,000)



**City of Calexico**  
**FY 2016-17 Preliminary Results (September 26, 2017)**

**General Fund**  
**REVENUES**

	2015-16	2016-17		2017-18		
	Actual	Amended Budget	Projected 17-18 Budget	Actual (Unaudited)	Original Budget	Notes
<b>General Revenues</b>						
<b><u>Property Tax</u></b>						
Property tax	\$ 1,904,293	\$ 2,067,000	\$ 1,864,000	\$ 1,867,109	\$ 1,920,000	
Property Tax in lieu of MVLF	2,769,478	2,825,000	2,800,000	2,796,233	2,900,000	
Residual Tax Increment	495,658	450,000	318,000	316,876	350,000	
Residual Tax Increment - Land Sale	-	200,000	200,000	202,000	-	One-time
	5,169,429	5,542,000	5,182,000	5,182,217	5,170,000	
<b><u>Sales Tax</u></b>						
SALES & USE TAX	3,919,032	4,350,000	4,250,000	4,244,621	4,175,000	
Triple Flip Unwind	597,710	-	-	-	-	
	4,516,742	4,350,000	4,250,000	4,244,621	4,175,000	
<b><u>Business License</u></b>						
BUS LIC FEES, Admin, Late Fees	480,892	771,000	780,000	811,897	780,000	
<b><u>Franchise Fees</u></b>						
PGE/Cable/Other	324,828	367,000	351,000	312,131	351,000	
Solid Waste	432,146	432,000	420,000	417,990	420,000	
	756,974	799,000	771,000	730,120	771,000	
<b><u>Other Taxes</u></b>						
TRANSIENT TAX	272,608	273,000	290,000	290,428	290,000	
30% to IVECA Fund	(82,267)	(81,000)	(87,000)	(87,129)	(87,000)	
RL PROP TRNS TX	44,528	29,000	35,000	40,526	35,000	
HSG ATH IN LIEU	61,649	62,000	22,000	62,125	22,000	
	296,518	283,000	260,000	305,950	260,000	
<b><u>Money and Property</u></b>						
INVEST EARNINGS	(9,569)	(10,000)	(10,000)	(7,447)	(10,000)	
RENTS AND CONCESSIONS	218,239	220,000	240,000	224,650	240,000	
SALE OF ASSETS	-	-	-	-	-	
	208,670	210,000	230,000	217,204	230,000	
<b><u>Other Miscellaneous Revenue</u></b>						
	-	-	-	-	-	
SB90 ST.MANDATE	49,801	-	-	-	-	
CONTRIBUTIONS/DONATIONS	3,202	-	-	-	-	
MISC INCOME	955	1,200	10,000	25,449	5,000	
	53,958	1,200	10,000	25,449	5,000	
<b>Subtotal, General Revenues</b>	<b>11,483,182</b>	<b>11,956,200</b>	<b>11,483,000</b>	<b>11,517,459</b>	<b>11,391,000</b>	
<b>Program Revenues</b>						
<b><u>Police</u></b>						
AB 109	10,000	10,000	22,000	22,644	10,000	
VEHICLE CODE FINES						
AND PARKING CITATIONS	304,410	335,000	335,000	186,508	335,000	
PRKG MTRS/LOTS	233,035	280,000	280,000	337,801	280,000	
ALARM PERMITS	2,000	2,000	2,000	1,346	2,000	
SRO PROGRAM	-	-	-	-	-	
SPECIAL SERVICE /Misc Revenue	67,832	46,000	46,000	73,280	46,000	
TOWING FEES	40,168	40,000	40,000	37,143	40,000	

	2015-16	2016-17		2017-18		
	Actual	Amended Budget	Projected 17-18 Budget	Actual (Unaudited)	Original Budget	Notes
<b><u>General Fund Revenues, Continued</u></b>						
LIVESCAN	32,775	30,000	35,000	34,844	35,000	Two Year Grant
TRAFFIC CONTROL GRANT	-	150,000	150,000	150,000	150,000	
ANIMAL LICENSES	4,828	5,000	3,000	2,520	3,000	
ANIMAL CONTROL	8,242	10,300	8,000	7,233	8,000	
	703,289	908,300	921,000	853,319	909,000	
<b><u>Fire</u></b>						
AMBULANCE FEES	489,481	500,000	500,000	506,291	500,000	Heffernan
AMBULANCE FEES -One time	120,377	-	-	-	-	
FIRE PREVENTION	216,843	303,000	275,000	286,781	275,000	
FIRE LATE AND OTHER FEES	9,147	7,000	12,000	16,039	12,000	
GRANT	-	560,000	560,000	557,092	-	
	835,848	1,370,000	1,347,000	1,366,203	787,000	
<b><u>Engineering and Development Services</u></b>						
BUILDING PRMTS	219,134	210,000	210,000	210,558	210,000	One-time studies
MECHANICAL PRMT	35,001	32,000	35,000	43,586	35,000	
PLUMBING PRMTS	15,828	23,000	18,000	16,505	18,000	
ELEC PERMITS	108,230	110,000	100,000	97,221	100,000	
OTHER CONSTRUCTION PERMITS	2,259	2,000	2,000	4,779	2,000	
ENCROACH PERMIT	34,635	33,000	50,000	58,023	50,000	
PLAN CHECK FEES	148,846	140,000	100,000	117,359	100,000	
PLANNING ADMIN	6,787	90,000	38,000	-	-	
ENGINEERING FEES	10,796	15,000	20,000	50,495	20,000	
SALE OF MAPS	165	200	-	50	-	
CODE ENFORCEMENT	14,890	25,000	10,000	11,782	10,000	
	596,571	680,200	583,000	610,359	545,000	
<b><u>Public Works</u></b>						
MAINT STATE HWY	53,018	42,465	42,000	31,811	42,000	
REIMBURSEMENTS	-	-	-	-	45,000	
PARK EVENTS	-	3,000			-	
	53,018	45,465	42,000	31,811	87,000	
<b><u>Parks, Recreation, and Library</u></b>						
Recreation program fees	35,773	36,000	35,000	40,044	35,000	
Library fines and penalties	4,878	5,000	5,000	3,751	5,000	
Community Center activities	28,870	30,000	20,000	22,362	20,000	
Parks activities and events	1,837	10,000	2,000	1,565	2,000	
Leases	12,600	12,000	12,000	10,500	12,000	
	83,958	93,000	74,000	78,221	74,000	
<b><u>Administration/Other</u></b>						
Successor Agency Admin Fee	164,897	220,000	160,000	134,939	160,000	
Subtotal, Program Revenues	2,437,581	3,316,965	3,127,000	3,074,852	2,562,000	
	-	-	-	-	-	
Total, External Sources	13,920,763	15,273,165	14,610,000	14,592,311	13,953,000	
			-	-		
<b><u>Interfund Transfers</u></b>						
Measure H	-	-	-	-	-	
Other Transfers	158,694	-	-	-	-	
	158,694	-	-	-	-	
Total General Fund Revenues	14,079,457	15,273,165	14,610,000	14,592,311	13,953,000	

**City of Calexico**  
**FY 2016-17 Preliminary Results (September 26, 2017)**

**General Fund**  
**Expenditure Summary**

	2014-15	2015-16	2016-17			
	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>As Projected 17-18 Budget</u>	<u>Actual (Unaudited)</u>	<u>Variance vs. Projection</u>
<b>General Fund Totals</b>						
<u>Salaries and Benefits</u>						
Full Cost	\$14,513,586	\$14,589,086	\$12,570,170	\$ 12,799,974	\$ 12,603,958	\$ 196,016
Reduced ISF Contributions	-	-	(670,000)	(670,000)	(490,000)	(180,000)
Reimbursement - Measure H	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	-
Reimbursement - Grant Funds	(574,292)	(618,462)	(408,000)	(763,015)	(780,839)	17,824
	<u>12,689,294</u>	<u>12,720,624</u>	<u>10,242,170</u>	<u>10,116,959</u>	<u>10,083,119</u>	<u>33,840</u>
<u>Operating Costs</u>						
Administration/Office Costs	426,267	372,854	384,574	384,574	363,355	21,219
Materials/Supplies	1,128,714	760,159	646,527	646,527	532,024	114,502
Contracts/Professional Services	3,308,354	2,898,732	2,333,537	2,348,537	2,221,289	127,248
General Liability Insurance	1,235,696	1,275,300	704,247	704,247	706,247	(2,000)
Repairs/Maintenance	547,519	258,004	435,347	435,347	431,502	3,845
Capital Outlay and Truck Lease	407,100	172,882	352,565	352,565	352,068	497
Debt Service/Wastewater	-	-	778,300	742,554	742,554	-
Interfund Cost Allocation	(577,838)	(736,906)	(658,328)	(658,328)	(658,329)	1
Interfund Transfers	-	285,019	-	-	14,876	(14,876)
	<u>6,475,812</u>	<u>5,286,042</u>	<u>4,976,769</u>	<u>4,956,023</u>	<u>4,705,586</u>	<u>250,437</u>
Budget Reductions for Discussion	-	-	-	-	-	-
	<u>\$19,165,106</u>	<u>\$18,006,667</u>	<u>\$15,218,939</u>	<u>\$ 15,072,982</u>	<u>\$ 14,788,705</u>	<u>\$ 284,276</u>
	-	-	-	0	-	0
		0	-			

**City of Calexico**  
**FY 2016-17 Preliminary Results (September 26, 2017)**

**General Fund**  
**Expenditure Summary**

	2014-15	2015-16	2016-17			
	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>As Projected 17-18 Budget</u>	<u>Actual (Unaudited)</u>	<u>Variance vs. Projection</u>
<b>Summary by Department</b>						
<b>Police</b>						
Salaries and Benefits	\$ 6,562,149	\$ 5,699,309	\$ 4,176,712	\$ 4,176,712	\$ 4,278,001	\$ (101,288)
Reimbursement - Measure H	(850,000)	(850,000)	(850,000)	(850,000)	(850,000)	-
Reimbursement - Grant Funds	(524,292)	(342,078)	(158,000)	(158,000)	(194,064)	36,064
Administration/Office Costs	76,919	72,926	74,518	74,518	72,709	1,809
Materials/Supplies	221,086	171,728	140,922	140,922	125,261	15,661
Contracts/Professional Services	1,003,173	887,824	513,374	528,374	545,427	(17,053)
General Liability Insurance	512,080	373,092	147,541	147,541	147,541	0
Repairs/Maintenance	122,214	94,404	252,810	252,810	246,724	6,086
Capital Outlay	101,871	60,394	325,065	325,065	332,677	(7,612)
	<u>7,225,200</u>	<u>6,167,600</u>	<u>4,622,942</u>	<u>4,637,942</u>	<u>4,704,274</u>	<u>(66,332)</u>
<b>Parking</b>						
Salaries and Benefits	169,028	197,133	169,495	169,495	165,951	3,544
Administration/Office Costs	12,675	9,060	4,326	4,326	9,460	(5,134)
Materials/Supplies	27,177	21,938	26,282	26,282	25,153	1,129
Contracts/Professional Services	231,610	199,107	200,368	200,368	231,646	(31,278)
General Liability Insurance	15,031	3,398	11,963	11,963	11,963	(0)
Repairs/Maintenance	15,827	6,321	6,695	6,695	1,874	4,821
Capital Outlay	-	-	-	-	-	-
	<u>471,349</u>	<u>436,958</u>	<u>419,129</u>	<u>419,129</u>	<u>446,047</u>	<u>(26,918)</u>
<b>Animal Control</b>						
Salaries and Benefits	134,050	158,322	133,837	133,837	130,353	3,483
Administration/Office Costs	-	322	1,236	1,236	315	921
Materials/Supplies	8,314	7,457	9,875	9,875	1,259	8,616
Contracts/Professional Services	14,790	9,905	7,530	7,530	10,060	(2,530)
General Liability Insurance	12,433	2,265	7,975	7,975	7,975	0
Repairs/Maintenance	11,560	1,554	4,429	4,429	859	3,570
Capital Outlay	-	-	-	-	-	-
	<u>181,146</u>	<u>179,826</u>	<u>164,882</u>	<u>164,882</u>	<u>150,821</u>	<u>14,061</u>
<b>Fire</b>						
Salaries and Benefits	3,577,004	4,184,390	4,046,237	4,276,041	4,209,906	66,136
Reimbursement - Measure H	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	-
Reimbursement - Grant Funds	(50,000)	(79,743)	(50,000)	(58,000)	(69,280)	11,280
Mutual Aid Reimbursements	-	(196,641)	-	(229,804)	(229,804)	0
Administration/Office Costs	11,057	22,904	30,138	30,138	27,013	3,126
Materials/Supplies	194,594	175,193	206,976	206,976	123,070	83,906
Contracts/Professional Services	130,487	133,998	112,029	112,029	100,358	11,671
General Liability Insurance	302,433	203,784	111,652	111,652	111,652	0
Repairs/Maintenance	110,714	60,585	103,149	103,149	126,804	(23,655)
Capital Outlay and Truck Lease	61,519	53,348	20,000	20,000	19,391	609
	<u>3,937,807</u>	<u>4,157,817</u>	<u>4,180,181</u>	<u>4,172,181</u>	<u>4,019,109</u>	<u>153,072</u>
<b>Community Development</b>						
Salaries and Benefits	702,580	777,679	646,574	646,574	625,150	21,424
Administration/Office Costs	54,202	25,852	18,456	18,456	23,036	(4,580)
Materials/Supplies	85,326	28,906	36,053	36,053	27,484	8,569
Contracts/Professional Services	151,204	97,299	104,491	104,491	14,289	90,202
General Liability Insurance	65,998	11,549	29,901	29,901	31,901	(2,000)
Repairs/Maintenance	13,825	5,666	8,300	8,300	4,431	3,869
Capital Outlay	1,029	9,546	6,000	6,000	-	6,000
	<u>1,074,164</u>	<u>956,497</u>	<u>849,775</u>	<u>849,775</u>	<u>726,291</u>	<u>123,485</u>

**City of Calexico**  
**FY 2016-17 Preliminary Results (September 26, 2017)**

**General Fund**  
**Expenditure Summary**

	2014-15	2015-16	2016-17			
	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>As Projected 17-18 Budget</u>	<u>Actual (Unaudited)</u>	<u>Variance vs. Projection</u>
<b>Continued</b>						
<b>Public Works</b>	-	-	-	-	-	-
Salaries and Benefits	906,611	862,353	608,390	608,390	580,390	28,000
Administration/Office Costs	9,954	30,907	9,904	9,904	38,333	(28,429)
Materials/Supplies	181,797	114,505	79,375	79,375	114,245	(34,870)
Contracts/Professional Services	410,708	159,474	223,276	223,276	137,271	86,005
General Liability Insurance	84,399	60,036	50,642	50,642	50,642	(0)
Repairs/Maintenance	170,452	58,236	32,020	32,020	15,628	16,392
Capital Outlay	180,999	-	-	-	-	-
	<u>1,944,920</u>	<u>1,285,512</u>	<u>1,003,607</u>	<u>1,003,607</u>	<u>936,509</u>	<u>67,098</u>
<b>Community Services</b>	-	-	-	-	-	-
Salaries and Benefits	767,143	846,176	706,999	706,999	686,595	20,405
Administration/Office Costs	15,041	19,603	29,091	29,091	25,241	3,850
Materials/Supplies	179,830	174,945	88,279	88,279	74,907	13,372
Contracts/Professional Services	172,434	273,691	151,700	151,700	152,780	(1,080)
General Liability Insurance	70,821	57,427	39,876	39,876	39,876	-
Repairs/Maintenance	76,047	16,399	12,450	12,450	20,759	(8,309)
Capital Outlay	39,099	23,239	1,500	1,500	-	1,500
	<u>1,320,414</u>	<u>1,411,479</u>	<u>1,029,895</u>	<u>1,029,895</u>	<u>1,000,157</u>	<u>29,739</u>
<b>Housing</b>	-	-	-	-	-	-
Salaries and Benefits	-	-	488,649	488,649	373,009	115,640
Reimbursement - Other Funds	-	-	(200,000)	(229,521)	(233,639)	4,118
Administration/Office Costs	203	-	20,000	20,000	0	20,000
Interfund Transfer, #951 Support	-	285,019	-	-	-	-
	<u>203</u>	<u>285,019</u>	<u>308,649</u>	<u>279,128</u>	<u>139,370</u>	<u>139,758</u>
<b>Administration, Finance, Non-Dept</b>	-	-	-	-	-	-
Salaries and Benefits	1,695,021	1,863,725	1,593,275	1,593,275	1,554,603	38,672
Reduced ISF contributions	-	-	(670,000)	(670,000)	(490,000)	(180,000)
Reimbursement - Other Funds	-	-	-	(87,690)	(54,051)	(33,639)
Administration/Office Costs	246,217	191,280	196,905	196,905	167,249	29,656
Materials/Supplies	230,589	65,485	58,765	58,765	40,645	18,120
Contracts/Professional Services	1,193,948	1,137,434	1,020,769	1,020,769	1,029,459	(8,690)
General Liability Insurance	172,503	563,748	304,697	304,697	304,697	(0)
Repairs/Maintenance	26,879	14,839	15,494	15,494	14,424	1,070
Capital Outlay	22,582	26,355	-	-	-	-
Transfer Out - IVECA	-	-	-	-	14,876	(14,876)
Debt Service - Wastewater Loan	-	-	778,300	742,554	742,554	-
Interfund - Cost Allocation	(577,838)	(736,906)	(658,328)	(658,328)	(658,329)	1
Budget Reductions For Discussion	-	-	-	-	-	-
	<u>3,009,902</u>	<u>3,125,960</u>	<u>2,639,877</u>	<u>2,516,441</u>	<u>2,666,127</u>	<u>(149,686)</u>
<b>Total General Fund Expenditures</b>	<u>\$19,165,106</u>	<u>\$18,006,667</u>	<u>\$15,218,939</u>	<u>\$ 15,072,982</u>	<u>\$ 14,788,705</u>	<u>\$ 284,276</u>
	-	-	-	0	-	0